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UNITED STATES DEPARTMENT OF COMMERCE
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Washington, D.C. 20231

June 10, 2002


SCHNADER HARRISON SEGAL & LEWIS, LLP
1600 MARKET STREET
SUITE 3600
PHILADELPHIA, PA 19103
US

Dear Sir/Madam,

This is to Deny your refund request in the amount of \$241.00, for serial number 09/975374.

Small entity status fee not refundable. The time has expired for the refund of this fee. A refund based on establishment of small entity status may only be obtained if a verified statement under 37 CFR 1.27 and a request for the refund of excess amount are filed within three months of timely payment of the full fee (37 CFR 1.28).

Sincerely,


MARGARET STEVENS
Technical Center 1600
Refund Section, Office of Finance